

2000 MAINE INDIVIDUAL INCOME TAX BOOKLET LONG FORM 1040ME



NEW MAINE ADOPTS AUTOMATIC PAPERLESS EXTENSION POLICY. For more information, see "What if I Need More Time to File?" on page 5 and the Extension Payment Voucher on page 8.



File
Electronically

using tax
preparation

software with a participating
preparer or on-line (see page 2)



Internet File

from Maine
Revenue
Services' Web
site for free

<http://janus.state.me.us/revenue/>

You may use the Short Form, 1040S-ME, only if you:

- Were a Maine resident for the **entire year**
- Are a calendar year filer
- Claim no credits other than the **Earned Income Credit** or the **Low-Income Tax Credit***
- Paid no estimated tax for 2000
- Have taxable income less than \$100,000
- Do not itemize deductions
- Are claiming no modifications other than Maine State Retirement Contributions, U. S. Government Bond Interest and taxable Social Security benefits

Otherwise, use the Long Form, 1040ME.

***LOW-INCOME TAX CREDIT** - If your Maine taxable income is \$2,000 or less, you are not claimed as an exemption on another Maine income tax return and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

TAXPAYER ASSISTANCE and FORMS

Refund Information Only (automated assistance):

1 (207) 626-8461 *Everyday 24 Hours.* When you call, have a copy of your tax return available. You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of your refund. (If you call for the status of your refund and do not receive a refund mailing date, please wait 7 days before calling again.)

Or, get the status of your refund from Maine Revenue Services' Web site: <http://janus.state.me.us/revenue/>.

To Order Forms:

1 (207) 624-7894 *Everyday 24 Hours.*

Or, <http://janus.state.me.us/revenue/> (downloadable forms are available)

TTY Service (hearing-impaired only):

1 (207) 287-4477 Weekdays 8:00 a.m. - 4:30 p.m.

Collection Problems:

1 (207) 621-4300 Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Assistance To Help You With Your Tax Questions:

1 (207) 626-8475 Weekdays 8:00 a.m. - 5:00 p.m.

Payment Plan Questions For Income Tax Returns:

1 (207) 621-4300 Weekdays 8:00 a.m. - 5:00 p.m.

Maine Revenue Services' Web site:

<http://janus.state.me.us/revenue/>

Use this site to obtain tax information, download tax forms and instructions, Internet file your tax return, get the status of your refund, or e-mail tax-related questions. (The Bureau, however, cannot divulge confidential information such as income, refund amounts or taxpayer identification numbers).

RETURN DUE DATE:

April 17, 2001

APRIL 2001						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Direct Deposit

For quicker access to your refund dollars, have your refund deposited directly into your checking or savings account. For more information, see page 8, line 34.

Internet and Electronic filing.

File electronically by visiting a participating tax preparer, purchasing tax preparation software for home use, or utilizing an on-line



software provider. You may also file your return via the Internet. For more information see <http://janus.state.me.us/revenue/>.

RECORDED INCOME TAX INFORMATION

TELE-TAX Call 1 (207) 624-7875 *Everyday 24 Hours* - or on the Web <http://janus.state.me.us/revenue/>.
(the system provides instructions)

Topic

Subjects Available

- 102** *How can I tell if I am a resident of Maine?*
- 104** *How can I get an extension to file?*
- 106** *Should I file my return even though I do not have the money to pay?*
- 108** *I did not live in Maine for the entire year. Do I have to file a return?*
- 110** *I forgot to attach my W-2s when I mailed my return. What do I do?*
- 112** *I have not received a W-2. What do I do?*
- 113** *What is the Pension Benefits Income Deduction?*
- 114** *I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction?*
- 150** *How do I complete Schedule NR?*
- 152** *How do I complete Schedule NRH?*
- 154** *How do I complete Schedule 3?*

Topic

Subjects Available

- 170** *My spouse has passed away. You sent a refund with both our names on it. What do I do?*
- 172** *I got a letter saying you sent my refund to another agency. Why?*
- 174** *I received a bill, and I cannot pay it in full. What do I do?*
- 176** *I did not get credit for my withholdings? Why?*
- 178** *What should I do if I amend my federal tax return or my federal return was changed by the IRS?*
- 180** *I received a notice that did not show all payments made. How do I get credit for them?*
- 190** *How can I purchase a State of Maine Park Pass?*
- 195** *What if my Park Pass is lost or stolen?*
- 196** *Do I qualify for Injured Spouse status?*

2000 CHANGES

PERSONAL EXEMPTION AMOUNTS. (36 M.R.S.A. § 5126). For tax years beginning on or after January 1, 2000, the personal exemption amount is increased to \$2,850.

INNOCENT/INJURED SPOUSES. (36 M.R.S.A. § 5287). The State Tax Assessor is now authorized to relieve the income tax liability of innocent or injured spouses who meet the qualifications for relief for federal income tax purposes. The spouse is not required to request federal relief prior to requesting state relief. For more information, call the Compliance Division of Maine Revenue Services at 1 (207) 624-9595. Effective October 1, 2000.

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION ADD-BACK. (36 M.R.S.A. § 5122(1)(L)). The requirement to add-back a percentage of the federal income adjustment for self-employed health insurance is repealed retroactively to tax years beginning on or after January 1, 1999.

OFFSET AGAINST CARRYFORWARD AMOUNTS. Effective January 1, 2001, Maine Revenue Services may offset tax overpayments designated to be carried forward in order to satisfy certain other outstanding debts.

PENSION BENEFITS INCOME DEDUCTION. (36 M.R.S.A. § 5122(2)(M)). Effective for tax years beginning on or after January 1, 2000, each recipient of certain pension benefits may deduct up to \$6,000 of pension income that is included in federal adjusted gross income. The \$6,000 cap must be reduced by all (taxable and nontaxable) social security and railroad retirement benefits received. Deductible pension income includes state, federal and military pension benefits as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Sections 401(a) (Qualified Pension Plans, including qualified SIMPLE plans), 403 (Employee annuities) and 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans) of the Internal Revenue Code. Pension benefits received from an individual retirement account (including SIMPLE retirement accounts), simplified employee pension plan and benefits from an ineligible deferred compensation plan do not qualify for the deduction.

ITEMIZED DEDUCTIONS. (36 M.R.S.A. § 5125(3)). Maine itemized deductions must now be reduced by any amount of deduction related to income taxable to financial institutions under the Maine Franchise Tax law. Effective April 14, 2000.

FAMILY DEVELOPMENT ACCOUNT CREDIT. (36 M.R.S.A. § 5216-C). This credit is available to contributors to family development matching fund accounts. The credit per return is equal to the lesser of \$25,000 or 50% of the amount contributed. The credit is nonrefundable and must be taken after all other credits. Amounts claimed may not be claimed as itemized deductions for Maine purposes. The Finance Authority of Maine must certify the allowable credit for each contributor. The credit applies to tax years beginning on or after January 1, 2000.

MAINE EARNED INCOME CREDIT. (36 M.R.S.A. § 5219-S). Individuals are allowed a Maine earned income credit equal to 5% of the federal earned income credit. The credit is nonrefundable. The credit applies to tax years beginning on or after January 1, 2000.

LONG-TERM CARE INCOME MODIFICATION. (36 M.R.S.A. § 5122(2)(L)). Individuals may reduce Maine taxable income for premiums paid for long-term care insurance if the policy meets the federal definition for long-term care insurance contracts (IRC § 7702B(b)). Generally, these are premiums that may be claimed as federal itemized deductions. Premiums paid on long-term care insurance policies previously certified by the Bureau of Insurance as being eligible for this deduction will continue to be eligible even if the policy does not meet the federal definition for a long-term care insurance contract. The premiums claimed as a deduction must be reduced by any premiums claimed as an itemized deduction. Applies to tax years beginning on or after January 1, 2000.

EMPLOYER-PROVIDED LONG-TERM CARE CREDIT. (36 M.R.S.A. § 5217-C). Employers are eligible for this credit if the policy on which premiums are paid meets the federal definition of qualified long-term care insurance contract. Premiums paid on long-term care insurance policies previously certified by the Bureau of Insurance as being eligible for this credit will continue to be eligible even if the policy does not meet the federal definition for a long-term care insurance contract. Applies to tax years beginning on or after January 1, 2000.

HISTORIC REHABILITATION CREDIT. (36 M.R.S.A. § 5219-R). The credit is equal to the amount of the federal credit (including carryover amounts) for rehabilitation of certified historic structures located in Maine. The credit is nonrefundable and is limited to \$100,000 annually per taxpayer. The credit is subject to the same recapture provisions as under the Internal Revenue Code. The credit applies to tax years beginning on or after January 1, 2000.

SAWMILL BIOMASS CREDIT. (36 M.R.S.A. § 5219-S). A taxpayer that produces merchantable lumber or secondary wood products may claim a credit of up to \$6 per ton of the wood processing residue by-product that is transported to a qualifying facility. The credit amount is dependent on the distance the wood processing residue is transported. Taxpayers affiliated with the qualified facility are not eligible for the credit. The credit amount is net of amounts received for the wood processing residue. Other limitations apply. The credit is limited to deliveries made from July 1, 2000 to June 30, 2001. **Call 1 (207) 624-7894 to request a Sawmill Biomass Credit Application.**

MAINE SEED CAPITAL CREDIT. (36 M.R.S.A. § 5216-B(2)). For credit certificates issued prior to July 1, 2001 on investments made after August 11, 2000, the credit amount increases from 30% to 40%. The credit is subject to additional eligibility requirements. The Finance Authority of Maine certifies the amount eligible for the credit.

QUALITY CHILD CARE CREDITS. The Employer-Assisted Day Care Credit (36 M.R.S.A. § 5217) and the Individual Credit for Child Care Expenses (36 M.R.S.A. § 5218) double if the day care provided constitutes "quality child care" as defined in 36 M.R.S.A. § 5219-Q(1). For quality child care services, the Individual Credit for Child Care Expenses is refundable up to \$500. Additionally, individual taxpayers who invest at least \$10,000 in quality child care services qualify for the Quality Child Care Investment Credit (36 M.R.S.A. § 5219-Q). The credit is equal to \$1,000 each year for 10 years plus \$10,000 at the end of the 10-year period. The credit is nonrefundable. Carry forward provisions apply. Applies to tax years beginning on or after January 1, 2001.

GENERAL INSTRUCTIONS

SHOULD I FILE A MAINE INCOME TAX RETURN? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. **You do not have to file a Maine income tax return if you meet all of the following: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax.** However, you must file a return to claim any refund due to you.

If you are a nonresident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if your Maine income or the number of days worked in Maine is less than the thresholds defined in Me. Rev. Serv. Rule 806.

For a copy of Me. Rev. Serv. Rule 806 contact Maine Revenue Services, Income/Estate Tax Division, 24 State House Station, Augusta, Maine 04333-0024, call (207) 624-7894 or visit our Web site at <http://janus.state.me.us/revenue/>.

AM I A RESIDENT, PART-YEAR RESIDENT, OR NONRESIDENT?

To determine your residency status for 2000, read the following and check the proper box. Retain this worksheet for your records.

Domicile: Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration. An individual can have only one domicile or permanent legal residence for income tax purposes.

☐ Resident:

- (1) Maine was my domicile for the entire year of 2000;
or
(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine;
or
(3) My domicile was in Maine for a part of 2000 and I maintained a permanent place of abode in Maine for the rest of the year. I also spent more than 183 days in Maine.

☐ Part-Year Resident:

- (1) My domicile was in Maine for part of the year. I did not maintain a permanent place of abode in Maine for the rest of the year, or I spent less than 183 days in Maine;
or
(2) My domicile was not in Maine at any time during the year. However, I maintained a permanent place of abode in Maine for a part of the year and I spent a total of more than 183 days in Maine during that time.

IF YOU ARE A PART-YEAR RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

☐ Nonresident:

I was not a resident or part-year resident in 2000 but I do have

Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions. IF YOU ARE A NONRESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.**

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

Maine Resident: A Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Nonresident: If you are not a Maine resident, but are stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

INSTRUCTIONS FOR MARRIED COUPLES:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

- (1) You can choose to file a joint Maine return as if both were full-year Maine residents; **OR**
(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must reflect the proper residency status. You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

- (1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**; **OR**
(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

WE ARE BOTH NONRESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

WHEN MUST I FILE MY RETURN? No later than April 17, 2001.

WHAT IF I NEED MORE TIME TO FILE? A State of Maine extension request form is no longer required. If you are unable to file your return by Tuesday, April 17, 2001 Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the 6-month period. Generally, the total extension period cannot exceed 8 months.

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe money, you must pay at least 90% of that amount by the original due date for filing your return (**April 17, 2001** for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2001 in order to avoid the failure to pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your estimated tax payment with the payment voucher on page 8 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you must use a Long Form (1040ME) when you file your return.

WHERE DO I GET FORMS? Income tax booklets are available at most banks, public libraries, and post offices. You may also order forms by calling 1 (207) 624-7894 or on the Internet at <http://janus.state.me.us/revenue/> (downloadable forms are also available). **Note: you must file an original or downloadable state form – photocopies are not acceptable.**

MAY I ROUND TO WHOLE DOLLARS? Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? Allow at least eight weeks for your refund to arrive before you contact us. For information about the status of your refund request, call 1 (207) 626-8461 or visit our Web site at <http://janus.state.me.us/revenue/>.

WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine applies a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.

WHAT IF A TAXPAYER DIES? When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. **Write deceased above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.**

WHAT IF I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due

date and request, in writing, a payment plan. In your request, give your name, social security number and the amount of money you can pay and indicate how often you can make that payment (example \$25 per week). Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your social security number and tax year on the memo portion of your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call 1 (207) 621-4300.

WHAT IF I FILE OR PAY LATE? You will be charged interest at 9% per year, compounded monthly, on income tax not paid by the due date (April 17, 2001 for calendar-year filers). **An extension grants only additional time to file; it does not allow for additional time for payment of tax due or waive interest owed.**

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for the underpayment of estimated tax, for preparing or filing a fraudulent income tax return, and for the understatement of income.

WHAT IF I AM AN INNOCENT OR INJURED SPOUSE? Effective October 1, 2000, Maine Revenue Services now acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions). If you wish to receive innocent or injured spouse relief with another state agency, you must submit the appropriate forms to that agency. The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at 1 (207) 624-9595.

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2001? You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the optional withholding table designed for two-income families. See your employer for details. For withholding questions, contact Maine Revenue Services at 1 (207) 626-8475.

WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is \$1,000 or more **and** if the tax liability for the prior year was \$1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15, and January 15. Request Form 1040ES-ME by calling 1 (207) 624-7894.

IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. The underpayment penalty is 9% per year, compounded monthly.

If your 2000 tax liability is \$1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. Write to: **Maine Revenue Services, Income/Estate Tax Division, 24 State House Station, Augusta, Maine 04333-0024.**

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: The form is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc. start on the left; dollar amounts start from the right. For example:

Your Last Name S M I T H

Home Address 1 3 P L E A S A N T S T

Maine Adjusted Gross Income 2 2 , 4 2 5 . 0 0

Due to scanning requirements, only original forms and schedules may be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Name and Address. If your form is pre-printed with your name, PIN number, address and social security number, make any necessary corrections directly on the form. (NOTE: The 6-digit PIN number allows you to file an electronic return without having to file paper signature documents with Maine Revenue Services. For more information, see page 2 or visit our Web site at <http://janus.state.me.us/revenue/>). If your form is not pre-printed, please print or type your name(s), mailing address and **social security number(s)** in the spaces provided.

Line 1. Maine Clean Election Fund. Check the box for you and/or your spouse if you want \$3 of your tax dollars to be applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box reduces General Fund revenue by the designated amount.*

Line 2. Commercial Farming or Fishing. Check this box if at least two-thirds of your gross income for 2000 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

STEP 2: FILING and RESIDENCY STATUS, NUMBER OF EXEMPTIONS

Lines 3-7. Filing Status. Check the box for the filing status properly used on your federal income tax return. If you filed a married-joint federal return and one spouse is a nonresident or part-year resident, see the General Instructions on page 4. If you are filing married filing separately, be sure to include your spouse's name and social security number.

Lines 8-11. Residency Status. See General Instructions on page 4 to determine your residency status. Check the appropriate box on your return. **If you check boxes 9, 10 or 11, enclose a copy of your federal return.**

Line 12. Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

Line 13. Exemptions. Enter the total number of exemptions that you claimed on your federal return.

STEP 3: CALCULATE YOUR TAXABLE INCOME

Line 14. Federal Adjusted Gross Income. Enter the amount of income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 19 or 1040, line 33 or telefile worksheet, line I). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 15. Income Modifications. You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (deductions). **Complete Schedule 1 on page 15 to calculate your entry for this line.** Enter negative amounts with a minus sign in the box immediately to the left of the number. **Nonresidents/Part-year residents: Do not enter non-Maine-source income; see instructions for Schedule NR or NRH (pages 21-24).**

Line 15a. Pension Income Deduction. You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income* that is included in your federal adjusted gross income. The \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not. Deductible pension income includes state, federal and military pension benefits as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Sections 401(a) (Qualified Pension Plans, including qualified SIMPLE plans), 403 (Employee annuities) and 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans) of the Internal Revenue Code (IRC). Pension benefits received from an individual retirement account (including SIMPLE retirement accounts), simplified employee pension plan and benefits from an ineligible deferred compensation plan do not qualify for the deduction. Also, disability benefits reported as wages do not qualify. ***Except in the case of a surviving spouse, eligible pension income does not include benefits earned by another person. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction.**

WORKSHEET for PENSION INCOME DEDUCTION (line 15a)

		Taxpayer	Spouse*
1. Total eligible pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal form 1040A, line 12b or Form 1040, line 16b) (<u>Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan or an ineligible deferred compensation plan</u>).	1.	\$	\$
2. Maximum allowable deduction	2.	\$ 6,000.00	\$ 6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$	\$
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$	\$
5. Enter the smaller of line 1 or line 4 here and <u>the total for both spouses</u> on line 15a (form 1040ME)	5.	\$	\$

*Only if filing a married-joint return and only if spouse separately earned an eligible pension.

Line 17. Deduction. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, 1040ME, and complete Schedule 2 on page 15. If you claim the standard deduction on your Maine return, enter on this line the standard deduction amount allowed on your federal return. The federal standard deduction amounts are listed below.

Caution: If you filed federal form 1040EZ and answered "Yes" on line 5, enter on line 17 of your Maine long form the amount from line "E" of the "Worksheet for dependents who checked 'Yes' on line 5" (see the reverse side of federal form 1040EZ). If you answered "No" on federal Form 1040EZ, line 5, enter on line 17 of your Maine long form the single or married filing joint standard deduction amount below, whichever applies.

STANDARD DEDUCTION:

SINGLE ----- \$4,400

HEAD OF HOUSEHOLD ---- \$6,450

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) -- \$7,350

MARRIED FILING SEPARATELY ----- \$3,675

Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is \$1,100 if the individual is 65 or over OR blind; \$2,200 if the individual is both 65 or over AND blind.

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$850 if one spouse is age 65 or over OR blind; \$1,700 if one spouse is 65 or over AND blind; \$1,700 if both spouses are 65 or over OR blind; \$3,400 if both spouses are 65 or over and blind, etc..

NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 18. Exemption. Multiply the total number of exemptions on line 13 by \$2,850 and enter the result on this line.

Caution: If you filed federal form 1040EZ and answered "Yes" on line 5 of that form and line F of the "Worksheet for dependents who checked 'Yes' on line 5" is zero (see reverse side of federal form 1040EZ), enter zero on line 18 of your Maine long form. If you answered "Yes" on federal form 1040EZ, line 5 and line F of the worksheet is \$2,800, enter \$2,850 on line 18 of your Maine long form.

STEP 4: CALCULATE YOUR TAX

Line 20. Income Tax. Find the tax for the taxable income on line 19 in the tax table on pages 27 through 32.

Line 21. Tax Additions. See Maine Schedule A on page 17 and instructions on page 18. If you are required to complete Section 1 of Schedule A, enter on this line the amount from line 4 of Maine Schedule A.

Line 22. Low-Income Tax Credit. If your taxable income, line 19, is \$2,000 or less, neither you nor your spouse (if married) are claimed as an exemption on somebody else's return and you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 plus line 21 on this line. (**Note:** If you are subject to the **Maine Minimum Tax** you do not qualify for this credit). **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

STEP 5: SUBTRACT YOUR TAX CREDITS

Line 24. Tax Credits. See Maine Schedule A on page 17 and instructions on page 18. If you qualify for any of the credits listed, complete Section 2 of the Maine Schedule A. Enter the amount from line 26 of Maine Schedule A on this line.

Line 25. Nonresident Credit. Enter the amount of nonresident credit from either Maine Schedule NR, line 9 or Maine Schedule NRH, line 11. Attach the completed schedule to your return. **Enclose a copy of your federal return and all W-2 forms. If you were assigned to temporary duty outside Maine, also enclose copies of your TDY papers.**

Line 26. Net Tax. Subtract lines 24 and 25 from line 23. **Nonresidents:** show negative amounts with a minus sign in the box to the left of the number. This amount represents unused business credits claimed on schedule A that may be carried over. See instructions on Maine Schedule A.

STEP 6: CALCULATE YOUR TAX PAYMENTS

Line 28a. Maine Income Tax Withheld. Enter the total amount of Maine income tax withheld. Enclose (**do not staple or tape**) supporting W-2 and 1099 forms. Only send 1099 forms if there is State of Maine income tax withheld shown on them. Legible photocopies of your W-2 forms and 1099 forms on 8 1/2 by 11 inch paper are acceptable.

Line 28b. 2000 Estimated Tax Payments and 1999 Credit Carried Forward. Enter the total amount of estimated taxes actually paid for 2000 and any 1999 credit carried forward. See General Instructions on page 5 for further explanation of estimated payments. **Nonresident individuals:** also enter on this line amounts withheld in 2000 on the sale of real estate in Maine. Enclose a copy of Form REW-1 to support your entry.

STEP 7: CALCULATE YOUR USE TAX, VOLUNTARY CONTRIBUTIONS, PARK PASSES

Line 31. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order sellers), you owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases from January 1, 2000 through June 30, 2000 is 5.5%. For purchases from July 1, 2000 to December 31, 2000 the rate of tax is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 16 by .04% (.0004) or use the table on page 8. If you use the percentage method or the table and owe use tax on items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. The use tax may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty.

IF YOU DO NOT OWE ANY USE TAX, ENTER A ZERO ON LINE 31 OR LEAVE THE LINE BLANK.

USE TAX TABLE

Maine Adjusted Gross Income			Maine Adjusted Gross Income		
At Least	Less Than	Use Tax Amount	At Least	Less Than	Use Tax Amount
\$ 0	\$ 6,000	\$ 2	\$30,000	\$36,000	\$14
6,000	12,000	5	36,000	42,000	17
12,000	18,000	7	42,000	48,000	19
18,000	24,000	10	48,000	54,000	22
24,000	30,000	12	54,000	60,000	24
			\$60,000 and up — .04% of Maine 1040ME, Line 16		

Line 32. Voluntary Contributions and Park Passes. Enter the total of your voluntary contributions and state park pass purchases from Schedule CP, line 13.

STEP 8: CALCULATE YOUR REFUND OR BALANCE DUE

Line 34b. Refund. Refunds of \$1.00 or more will be issued to you. Refund checks are mailed to the address shown on your return and are not forwarded to a new address by the postal service. Checks that are returned to us cannot be remailed until the correct address is known.

Lines 34c-34e. Direct Deposit of Refund. You may have your refund directly deposited into your checking or savings account if it is \$2,000 or less. **ENTRIES MUST BE ACCURATE.** You should call your bank to make sure your direct deposit will be accepted and to get the **correct** routing number and account number. Fill in the requested information on lines 34c, 34d and 34e.

34c. Routing Number: (RTN) The routing number must be 9 digits. The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead.

34d. Bank Account Number: Your account number can be up to 17 characters (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

34e. Type Of Account: Check whether the account is a checking or savings account. **NOTE:** The account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Some banks will not allow a joint refund to be deposited into an individual account.

Sample Check

JOHN DOE
JANE DOE
 123 Main St
 Anyplace, ME 04000

1234
15-000000000

PAY TO THE ORDER OF _____ \$ _____

DOLLARS

ANYPLACE BANK
 Anyplace, ME 04000

For _____

I: 250250025 I: 202020 " 86 " 1234

Routing number (line 34c)

Account number (line 34d)

Do not include the check number

Note:

The routing and account numbers may be in different places on your check.

Line 35b. Underpayment Penalty. If line 27 less line 28A is \$1,000 or more, use Form 2210ME (page 25) to see if you owe an underpayment of estimated tax penalty.

Line 35c. Total Amount Due. This is the amount you owe. **Do not send cash.** If the amount you owe is less than \$1.00, do not pay it. Enclose **(do not staple or tape)** a check or money order payable to Treasurer, State of Maine. Write your social security number on your check or money order. We will send you a receipt for your payment only if you request it in writing and if you include a stamped, self-addressed envelope with your request.

2000 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
0				
100	200	0	0	0
200	300	3	3	3
300	400	5	5	5
400	500	7	7	7
500	600	9	9	9
600	700	11	11	11
700	800	13	13	13
800	900	15	15	15
900	1,000	17	17	17
1,000		19	19	19
1,000				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
2,000				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
3,000				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
4,000				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	87	87	87
4,400	4,500	89	89	89
4,500	4,600	91	91	91
4,600	4,700	93	93	93
4,700	4,800	95	95	95
4,800	4,900	97	97	97
4,900	5,000	99	99	99
5,000				
5,000	5,100	124	101	101
5,100	5,200	128	103	103
5,200	5,300	133	105	105
5,300	5,400	137	107	107
5,400	5,500	142	109	109
5,500	5,600	146	111	111
5,600	5,700	151	113	113
5,700	5,800	155	115	115
5,800	5,900	160	117	117
5,900	6,000	164	119	119

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
6,000				
6,000	6,100	169	121	121
6,100	6,200	173	123	123
6,200	6,300	178	125	126
6,300	6,400	182	127	131
6,400	6,500	187	129	135
6,500	6,600	191	131	140
6,600	6,700	196	133	144
6,700	6,800	200	135	149
6,800	6,900	205	137	153
6,900	7,000	209	139	158
7,000				
7,000	7,100	214	141	162
7,100	7,200	218	143	167
7,200	7,300	223	145	171
7,300	7,400	227	147	176
7,400	7,500	232	149	180
7,500	7,600	236	151	185
7,600	7,700	241	153	189
7,700	7,800	245	155	194
7,800	7,900	250	157	198
7,900	8,000	254	159	203
8,000				
8,000	8,100	259	161	207
8,100	8,200	263	163	212
8,200	8,300	268	165	216
8,300	8,400	275	170	221
8,400	8,500	282	174	225
8,500	8,600	289	179	230
8,600	8,700	296	183	234
8,700	8,800	303	188	239
8,800	8,900	310	192	243
8,900	9,000	317	197	248
9,000				
9,000	9,100	324	201	252
9,100	9,200	331	206	257
9,200	9,300	338	210	261
9,300	9,400	345	215	266
9,400	9,500	352	219	270
9,500	9,600	359	224	275
9,600	9,700	366	228	279
9,700	9,800	373	233	284
9,800	9,900	380	237	288
9,900	10,000	387	242	293
10,000				
10,000	10,100	394	246	297
10,100	10,200	401	251	302
10,200	10,300	408	255	306
10,300	10,400	415	260	311
10,400	10,500	422	264	315
10,500	10,600	429	269	320
10,600	10,700	436	273	324
10,700	10,800	443	278	329
10,800	10,900	450	282	333
10,900	11,000	457	287	338
11,000				
11,000	11,100	464	291	342
11,100	11,200	471	296	347
11,200	11,300	478	300	351
11,300	11,400	485	305	356
11,400	11,500	492	309	360
11,500	11,600	499	314	365
11,600	11,700	506	318	369
11,700	11,800	513	323	374
11,800	11,900	520	327	378
11,900	12,000	527	332	383

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
12,000				
12,000	12,100	534	336	387
12,100	12,200	541	341	392
12,200	12,300	548	345	396
12,300	12,400	555	350	401
12,400	12,500	562	354	407
12,500	12,600	569	359	414
12,600	12,700	576	363	421
12,700	12,800	583	368	428
12,800	12,900	590	372	435
12,900	13,000	597	377	442
13,000				
13,000	13,100	604	381	449
13,100	13,200	611	386	456
13,200	13,300	618	390	463
13,300	13,400	625	395	470
13,400	13,500	632	399	477
13,500	13,600	639	404	484
13,600	13,700	646	408	491
13,700	13,800	653	413	498
13,800	13,900	660	417	505
13,900	14,000	667	422	512
14,000				
14,000	14,100	674	426	519
14,100	14,200	681	431	526
14,200	14,300	688	435	533
14,300	14,400	695	440	540
14,400	14,500	702	444	547
14,500	14,600	709	449	554
14,600	14,700	716	453	561
14,700	14,800	723	458	568
14,800	14,900	730	462	575
14,900	15,000	737	467	582
15,000				
15,000	15,100	744	471	589
15,100	15,200	751	476	596
15,200	15,300	758	480	603
15,300	15,400	765	485	610
15,400	15,500	772	489	617
15,500	15,600	779	494	624
15,600	15,700	786	498	631
15,700	15,800	793	503	638
15,800	15,900	800	507	645
15,900	16,000	807	512	652
16,000				
16,000	16,100	814	516	659
16,100	16,200	821	521	666
16,200	16,300	828	525	673
16,300	16,400	835	530	680
16,400	16,500	842	534	687
16,500	16,600	850	540	694
16,600	16,700	859	547	701
16,700	16,800	867	554	708
16,800	16,900	876	561	715
16,900	17,000	884	568	722
17,000				
17,000	17,100	893	575	729
17,100	17,200	901	582	736
17,200	17,300	910	589	743
17,300	17,400	918	596	750
17,400	17,500	927	603	757
17,500	17,600	935	610	764
17,600	17,700	944	617	771
17,700	17,800	952	624	778
17,800	17,900	961	631	785
17,900	18,000	969	638	792

*This column must also be used by a surviving spouse with dependent child

2000 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
18,000				
18,000	18,100	978	645	799
18,100	18,200	986	652	806
18,200	18,300	995	659	813
18,300	18,400	1,003	666	820
18,400	18,500	1,012	673	827
18,500	18,600	1,020	680	834
18,600	18,700	1,029	687	841
18,700	18,800	1,037	694	848
18,800	18,900	1,046	701	855
18,900	19,000	1,054	708	862
19,000				
19,000	19,100	1,063	715	869
19,100	19,200	1,071	722	876
19,200	19,300	1,080	729	883
19,300	19,400	1,088	736	890
19,400	19,500	1,097	743	897
19,500	19,600	1,105	750	904
19,600	19,700	1,114	757	911
19,700	19,800	1,122	764	918
19,800	19,900	1,131	771	925
19,900	20,000	1,139	778	932
20,000				
20,000	20,100	1,148	785	939
20,100	20,200	1,156	792	946
20,200	20,300	1,165	799	953
20,300	20,400	1,173	806	960
20,400	20,500	1,182	813	967
20,500	20,600	1,190	820	974
20,600	20,700	1,199	827	981
20,700	20,800	1,207	834	988
20,800	20,900	1,216	841	995
20,900	21,000	1,224	848	1,002
21,000				
21,000	21,100	1,233	855	1,009
21,100	21,200	1,241	862	1,016
21,200	21,300	1,250	869	1,023
21,300	21,400	1,258	876	1,030
21,400	21,500	1,267	883	1,037
21,500	21,600	1,275	890	1,044
21,600	21,700	1,284	897	1,051
21,700	21,800	1,292	904	1,058
21,800	21,900	1,301	911	1,065
21,900	22,000	1,309	918	1,072
22,000				
22,000	22,100	1,318	925	1,079
22,100	22,200	1,326	932	1,086
22,200	22,300	1,335	939	1,093
22,300	22,400	1,343	946	1,100
22,400	22,500	1,352	953	1,107
22,500	22,600	1,360	960	1,114
22,600	22,700	1,369	967	1,121
22,700	22,800	1,377	974	1,128
22,800	22,900	1,386	981	1,135
22,900	23,000	1,394	988	1,142
23,000				
23,000	23,100	1,403	995	1,149
23,100	23,200	1,411	1,002	1,156
23,200	23,300	1,420	1,009	1,163
23,300	23,400	1,428	1,016	1,170
23,400	23,500	1,437	1,023	1,177
23,500	23,600	1,445	1,030	1,184
23,600	23,700	1,454	1,037	1,191
23,700	23,800	1,462	1,044	1,198
23,800	23,900	1,471	1,051	1,205
23,900	24,000	1,479	1,058	1,212

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
24,000				
24,000	24,100	1,488	1,065	1,219
24,100	24,200	1,496	1,072	1,226
24,200	24,300	1,505	1,079	1,233
24,300	24,400	1,513	1,086	1,240
24,400	24,500	1,522	1,093	1,247
24,500	24,600	1,530	1,100	1,254
24,600	24,700	1,539	1,107	1,261
24,700	24,800	1,547	1,114	1,268
24,800	24,900	1,556	1,121	1,277
24,900	25,000	1,564	1,128	1,285
25,000				
25,000	25,100	1,573	1,135	1,294
25,100	25,200	1,581	1,142	1,302
25,200	25,300	1,590	1,149	1,311
25,300	25,400	1,598	1,156	1,319
25,400	25,500	1,607	1,163	1,328
25,500	25,600	1,615	1,170	1,336
25,600	25,700	1,624	1,177	1,345
25,700	25,800	1,632	1,184	1,353
25,800	25,900	1,641	1,191	1,362
25,900	26,000	1,649	1,198	1,370
26,000				
26,000	26,100	1,658	1,205	1,379
26,100	26,200	1,666	1,212	1,387
26,200	26,300	1,675	1,219	1,396
26,300	26,400	1,683	1,226	1,404
26,400	26,500	1,692	1,233	1,413
26,500	26,600	1,700	1,240	1,421
26,600	26,700	1,709	1,247	1,430
26,700	26,800	1,717	1,254	1,438
26,800	26,900	1,726	1,261	1,447
26,900	27,000	1,734	1,268	1,455
27,000				
27,000	27,100	1,743	1,275	1,464
27,100	27,200	1,751	1,282	1,472
27,200	27,300	1,760	1,289	1,481
27,300	27,400	1,768	1,296	1,489
27,400	27,500	1,777	1,303	1,498
27,500	27,600	1,785	1,310	1,506
27,600	27,700	1,794	1,317	1,515
27,700	27,800	1,802	1,324	1,523
27,800	27,900	1,811	1,331	1,532
27,900	28,000	1,819	1,338	1,540
28,000				
28,000	28,100	1,828	1,345	1,549
28,100	28,200	1,836	1,352	1,557
28,200	28,300	1,845	1,359	1,566
28,300	28,400	1,853	1,366	1,574
28,400	28,500	1,862	1,373	1,583
28,500	28,600	1,870	1,380	1,591
28,600	28,700	1,879	1,387	1,600
28,700	28,800	1,887	1,394	1,608
28,800	28,900	1,896	1,401	1,617
28,900	29,000	1,904	1,408	1,625
29,000				
29,000	29,100	1,913	1,415	1,634
29,100	29,200	1,921	1,422	1,642
29,200	29,300	1,930	1,429	1,651
29,300	29,400	1,938	1,436	1,659
29,400	29,500	1,947	1,443	1,668
29,500	29,600	1,955	1,450	1,676
29,600	29,700	1,964	1,457	1,685
29,700	29,800	1,972	1,464	1,693
29,800	29,900	1,981	1,471	1,702
29,900	30,000	1,989	1,478	1,710

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
30,000				
30,000	30,100	1,998	1,485	1,719
30,100	30,200	2,006	1,492	1,727
30,200	30,300	2,015	1,499	1,736
30,300	30,400	2,023	1,506	1,744
30,400	30,500	2,032	1,513	1,753
30,500	30,600	2,040	1,520	1,761
30,600	30,700	2,049	1,527	1,770
30,700	30,800	2,057	1,534	1,778
30,800	30,900	2,066	1,541	1,787
30,900	31,000	2,074	1,548	1,795
31,000				
31,000	31,100	2,083	1,555	1,804
31,100	31,200	2,091	1,562	1,812
31,200	31,300	2,100	1,569	1,821
31,300	31,400	2,108	1,576	1,829
31,400	31,500	2,117	1,583	1,838
31,500	31,600	2,125	1,590	1,846
31,600	31,700	2,134	1,597	1,855
31,700	31,800	2,142	1,604	1,863
31,800	31,900	2,151	1,611	1,872
31,900	32,000	2,159	1,618	1,880
32,000				
32,000	32,100	2,168	1,625	1,889
32,100	32,200	2,176	1,632	1,897
32,200	32,300	2,185	1,639	1,906
32,300	32,400	2,193	1,646	1,914
32,400	32,500	2,202	1,653	1,923
32,500	32,600	2,210	1,660	1,931
32,600	32,700	2,219	1,667	1,940
32,700	32,800	2,227	1,674	1,948
32,800	32,900	2,236	1,681	1,957
32,900	33,000	2,244	1,688	1,965
33,000				
33,000	33,100	2,253	1,695	1,974
33,100	33,200	2,261	1,704	1,982
33,200	33,300	2,270	1,712	1,991
33,300	33,400	2,278	1,721	1,999
33,400	33,500	2,287	1,729	2,008
33,500	33,600	2,295	1,738	2,016
33,600	33,700	2,304	1,746	2,025
33,700	33,800	2,312	1,755	2,033
33,800	33,900	2,321	1,763	2,042
33,900	34,000	2,329	1,772	2,050
34,000				
34,000	34,100	2,338	1,780	2,059
34,100	34,200	2,346	1,789	2,067
34,200	34,300	2,355	1,797	2,076
34,300	34,400	2,363	1,806	2,084
34,400	34,500	2,372	1,814	2,093
34,500	34,600	2,380	1,823	2,101
34,600	34,700	2,389	1,831	2,110
34,700	34,800	2,397	1,840	2,118
34,800	34,900	2,406	1,848	2,127
34,900	35,000	2,414	1,857	2,135
35,000				
35,000	35,100	2,423	1,865	2,144
35,100	35,200	2,431	1,874	2,152
35,200	35,300	2,440	1,882	2,161
35,300	35,400	2,448	1,891	2,169
35,400	35,500	2,457	1,899	2,178
35,500	35,600	2,465	1,908	2,186
35,600	35,700	2,474	1,916	2,195
35,700	35,800	2,482	1,925	2,203
35,800	35,900	2,491	1,933	2,212
35,900	36,000	2,499	1,942	2,220

*This column must also be used by a surviving spouse with dependent child



2000 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
90,000				
90,000	90,100	7,098	6,540	6,819
90,100	90,200	7,106	6,549	6,827
90,200	90,300	7,115	6,557	6,836
90,300	90,400	7,123	6,566	6,844
90,400	90,500	7,132	6,574	6,853
90,500	90,600	7,140	6,583	6,861
90,600	90,700	7,149	6,591	6,870
90,700	90,800	7,157	6,600	6,878
90,800	90,900	7,166	6,608	6,887
90,900	91,000	7,174	6,617	6,895
91,000				
91,000	91,100	7,183	6,625	6,904
91,100	91,200	7,191	6,634	6,912
91,200	91,300	7,200	6,642	6,921
91,300	91,400	7,208	6,651	6,929
91,400	91,500	7,217	6,659	6,938
91,500	91,600	7,225	6,668	6,946
91,600	91,700	7,234	6,676	6,955
91,700	91,800	7,242	6,685	6,963
91,800	91,900	7,251	6,693	6,972
91,900	92,000	7,259	6,702	6,980
92,000				
92,000	92,100	7,268	6,710	6,989
92,100	92,200	7,276	6,719	6,997
92,200	92,300	7,285	6,727	7,006
92,300	92,400	7,293	6,736	7,014
92,400	92,500	7,302	6,744	7,023
92,500	92,600	7,310	6,753	7,031
92,600	92,700	7,319	6,761	7,040
92,700	92,800	7,327	6,770	7,048
92,800	92,900	7,336	6,778	7,057
92,900	93,000	7,344	6,787	7,065
93,000				
93,000	93,100	7,353	6,795	7,074
93,100	93,200	7,361	6,804	7,082
93,200	93,300	7,370	6,812	7,091
93,300	93,400	7,378	6,821	7,099
93,400	93,500	7,387	6,829	7,108
93,500	93,600	7,395	6,838	7,116
93,600	93,700	7,404	6,846	7,125
93,700	93,800	7,412	6,855	7,133
93,800	93,900	7,421	6,863	7,142
93,900	94,000	7,429	6,872	7,150

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
94,000				
94,000	94,100	7,438	6,880	7,159
94,100	94,200	7,446	6,889	7,167
94,200	94,300	7,455	6,897	7,176
94,300	94,400	7,463	6,906	7,184
94,400	94,500	7,472	6,914	7,193
94,500	94,600	7,480	6,923	7,201
94,600	94,700	7,489	6,931	7,210
94,700	94,800	7,497	6,940	7,218
94,800	94,900	7,506	6,948	7,227
94,900	95,000	7,514	6,957	7,235
95,000				
95,000	95,100	7,523	6,965	7,244
95,100	95,200	7,531	6,974	7,252
95,200	95,300	7,540	6,982	7,261
95,300	95,400	7,548	6,991	7,269
95,400	95,500	7,557	6,999	7,278
95,500	95,600	7,565	7,008	7,286
95,600	95,700	7,574	7,016	7,295
95,700	95,800	7,582	7,025	7,303
95,800	95,900	7,591	7,033	7,312
95,900	96,000	7,599	7,042	7,320
96,000				
96,000	96,100	7,608	7,050	7,329
96,100	96,200	7,616	7,059	7,337
96,200	96,300	7,625	7,067	7,346
96,300	96,400	7,633	7,076	7,354
96,400	96,500	7,642	7,084	7,363
96,500	96,600	7,650	7,093	7,371
96,600	96,700	7,659	7,101	7,380
96,700	96,800	7,667	7,110	7,388
96,800	96,900	7,676	7,118	7,397
96,900	97,000	7,684	7,127	7,405
97,000				
97,000	97,100	7,693	7,135	7,414
97,100	97,200	7,701	7,144	7,422
97,200	97,300	7,710	7,152	7,431
97,300	97,400	7,718	7,161	7,439
97,400	97,500	7,727	7,169	7,448
97,500	97,600	7,735	7,178	7,456
97,600	97,700	7,744	7,186	7,465
97,700	97,800	7,752	7,195	7,473
97,800	97,900	7,761	7,203	7,482
97,900	98,000	7,769	7,212	7,490

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
98,000				
98,000	98,100	7,778	7,220	7,499
98,100	98,200	7,786	7,229	7,507
98,200	98,300	7,795	7,237	7,516
98,300	98,400	7,803	7,246	7,524
98,400	98,500	7,812	7,254	7,533
98,500	98,600	7,820	7,263	7,541
98,600	98,700	7,829	7,271	7,550
98,700	98,800	7,837	7,280	7,558
98,800	98,900	7,846	7,288	7,567
98,900	99,000	7,854	7,297	7,575
99,000				
99,000	99,100	7,863	7,305	7,584
99,100	99,200	7,871	7,314	7,592
99,200	99,300	7,880	7,322	7,601
99,300	99,400	7,888	7,331	7,609
99,400	99,500	7,897	7,339	7,618
99,500	99,600	7,905	7,348	7,626
99,600	99,700	7,914	7,356	7,635
99,700	99,800	7,922	7,365	7,643
99,800	99,900	7,931	7,373	7,652
99,900	100,000	7,939	7,382	7,660
100,000 and over				
		7,944	7,386	7,664
		plus	plus	plus
		8.5% of excess over \$100,000	8.5% of excess over \$100,000	8.5% of excess over \$100,000

*This column must also be used by a surviving spouse with dependent child